

2022 -- S 2323

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LC004596  
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2022

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A N A C T

RELATING TO TAXATION -- PERSONAL INCOME TAX

Introduced By: Senators Paolino, Felag, Seveney, Raptakis, and de la Cruz

Date Introduced: February 15, 2022

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1           SECTION 1. Chapter 44-30 of the General Laws entitled "Personal Income Tax" is hereby  
2 amended by adding thereto the following section:

3           **44-30-103. Volunteer firefighter income tax credit.**

4           (a) "Firefighter" for the purposes of this section means a volunteer who performs the duties  
5 including work connected with the control and extinguishment of fires or the maintenance and use  
6 of firefighting apparatus and equipment, including a volunteer engaged in this activity who is  
7 transferred or promoted to a supervisory or administrative position.

8           (b) Any individual who volunteers as a firefighter shall be allowed to take a state income  
9 tax credit for:

10           (1) Tuition or fees for the participation of the volunteer firefighter in professional  
11 development courses related to service as a firefighter; and

12           (2) Uniforms used by the volunteer firefighter in service as a firefighter.

13           (c) Any future reimbursement to the volunteer for included expenses shall be deemed  
14 income in the year received if the volunteer firefighter used the tax credit.

15           (d) If any volunteer firefighter receives reimbursement for expenses included in subsection  
16 (b) of this section, they shall not be eligible for an income tax credit pursuant to this section.

1 SECTION 2. This act shall take effect upon passage.

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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF  
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RELATING TO TAXATION -- PERSONAL INCOME TAX

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- 1           This act would allow volunteer firefighters who pay for their own training and equipment
- 2   to receive an income tax credit.
- 3           This act would take effect upon passage.

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